UNITED NATIONS **ST**

Secretariat

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INFORMATION CIRCULAR

To: Members of the staff at Headquarters

From: The Assistant Secretary-General for Human Resources Management

Subject: HOUSEHOLD EMPLOYEES OF UNITED NATIONS STAFF MEMBERS: PARTICIPATION IN THE UNITED STATES SOCIAL SECURITY PROGRAMME*

1. The Organization has recently received from the United States Mission to the United Nations a note verbale clarifying United States Government policy with regard to the participation in the United States Social Security Programme of individuals present in the United States with G-5 status as household employees of United Nations staff members as set out below.

A. Household employees of senior United Nations officials

2. According to the note, participation in the United States Social Security Programme of individuals with G-5 status who are the household employees of senior United Nations officials at the Assistant Secretary-General and Under-Secretary-General levels who are accorded diplomatic status by the host country pursuant to section 19 of the Convention on the Privileges and Immunities of the United Nations is required, depending on the individual circumstances as described below.

3. Diplomatic privileges and immunities are accorded to such senior United Nations officials in accordance with the Vienna Convention on Diplomatic Relations. The issue of social security is addressed in article 33 of the Convention, which provides that private servants who are in the sole employ of a diplomatic agent shall be exempt from social security provisions in force in the host State on two conditions: (a) that they are not nationals of or permanently resident in the host State and (b) that they are covered by the social security

* Personnel Manual index No. 13023.

provisions which may be in force in the home country or a third State. Article 33 further stipulates that a diplomatic agent who employs persons to whom the above exemption does not apply shall observe the obligations which the social security system of the host State imposes upon employers.

4. Furthermore, article 37 of the Vienna Convention exempts household employees with G-5 status of such senior United Nations officials from paying dues or taxes on the emoluments they receive by reason of their employment in the host State. The United States Mission, however, has advised that such senior United Nations officials should inform the United States Social Security Administration or the United States Internal Revenue Service of this exemption when making a contribution to the Social Security Programme in the name of the household employee.

5. Household employees of senior United Nations officials to whom the exemption from participation in the Social Security Programme does apply are ineligible to participate in the Programme on a voluntary basis.

B. Household employees of all other United Nations staff members

6. Non-United States citizens who are household employees of other United Nations staff members are subject to United States laws on social security.

7. In the absence of a totalization/social security agreement (an agreement which aims to preclude the requirement to pay into two national social security systems simultaneously) between the United States and the country from which the household employee comes, if the household employee has G-5 status, he or she must participate in the United States Social Security Programme because there is no applicable international law that would override the requirement to participate.

8. The United States Mission has informed the Organization that the following countries have concluded bilateral totalization/social security agreements with the United States: Austria, Belgium, Canada, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Norway, Portugal, Spain, Sweden, Switzerland and the United Kingdom of Great Britain and Northern Ireland.

9. If the household employee comes from a country with which the United States has a totalization/social security agreement, whether or not the household employee must participate in the United States Social Security Programme depends on the provisions of the agreement. In general, a household employee from a country with which the United States has a totalization/social security agreement will be subject only to the laws of the home country and exempt from participation in the United States Social Security Programme if the household employee has been in the United States for a period of five years or less.

10. The household employees of United Nations staff members who do not enjoy diplomatic status are not exempt from dues or taxes imposed in the United States on the emoluments received by reason of their employment there.